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SURFACE TRANSPORTATION BOARD



March 9, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, DC 20423-0001

Dear Chief:

Please find attached, one (1) copy of the Memorandum of Assignment and Assumption Agreement dated February 25, 2010 between the following parties:

Assignee: The Fifth Third Leasing Company
38 Fountain Square Plaza
Cincinnati, OH 45263

Assignor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see Schedule 1, attached hereto, for the equipment, (112) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Assignment and Assumption Agreement dated February 25, 2010 related to one hundred twelve (112) railcars bearing reporting marks: JTSX 13001-87262, sporadic.

Please file this as a secondary document under Recordation Number 28998-A as it relates to documents previously filed with the Surface Transportation Board under Recordation 28998. The filing fee in the amount of \$41.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie Woodard
Documentation Coordinator

Enclosure

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**MEMORANDUM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

SURFACE TRANSPORTATION BOARD

This Memorandum of Assignment and Assumption Agreement ("Memorandum of Assignment Agreement") made and entered into as of February 25, 2010 by and between **THE DAVID J. JOSEPH COMPANY**, a Delaware Corporation ("Assignor") and **THE FIFTH THIRD LEASING COMPANY**, an Ohio corporation ("Assignee").

WITNESSETH:

1. Assignor has agreed to assign to Assignee that certain lease agreement dated May 23, 2008 between Assignor, as Lessor, and Hoosier Energy Rural Electric Cooperative, Inc., as Lessee, for one hundred twelve (112) railcars bearing the railroad reporting markings set forth on Schedule I.
2. This Memorandum of Assignment Agreement shall be effective as of the date first set forth below and shall be subject to the Lease Term, as defined in the Lease.

THE REMAINDER OF THIS PAGE PURPOSELY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Assignment Agreement to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of the Closing Date specified in Purchase and Sale Agreement by and between Assignor and Assignee dated as of February 25, 2010.

THE DAVID J. JOSEPH COMPANY

By: 

Name: James H. Goetz

Title: Executive Vice President & CFO

THE FIFTH THIRD LEASING COMPANY

By: 

Name: Christopher S. Bell
Vice President

Title:

STATE OF OHIO)
) SS:
COUNTY OF HAMILTON)

On this 25th day of February, 2010, before me the subscriber, Angela Denise Watts, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named James H. Goetz, to me personally known, who stated and acknowledged that he is the Executive Vice President & CFO of The David J. Joseph Company, a Delaware corporation, and duly authorized by authority of the Board of Directors or By-laws of said corporation in his capacity as such officer to execute and acknowledge this document for and in the name and on behalf of said corporation and further stated and acknowledged that he has so signed, executed and delivered this document as the free and voluntary act and deed of said corporation, for the consideration, uses and purposes therein mentioned and set forth and desired that the same might be recorded as such.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 25th day of February, 2010.


(Notary Signature)

My commission has no expiration.

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C.

**SCHEDULE I
TO
MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT**

CARS

One hundred twelve (112) railcars bearing reporting marks as follows:

JTSX013001
JTSX013008
JTSX013010
JTSX013011
JTSX013015
JTSX013018
JTSX013022
JTSX013025
JTSX013031
JTSX013032
JTSX013041
JTSX013048
JTSX013062
JTSX013095
JTSX014007
JTSX014018
JTSX014019
JTSX014045
JTSX014047
JTSX014049
JTSX014051
JTSX014056
JTSX014060
JTSX014061
JTSX014063
JTSX014065
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JTSX014067
JTSX014069
JTSX014071
JTSX015031
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JTSX015038
JTSX015040
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JTSX015068
JTSX015069
JTSX015070
JTSX015073
JTSX015075
JTSX015077

JTSX015084
JTSX016021
JTSX016040
JTSX016044
JTSX016048
JTSX016050
JTSX016051
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JTSX016067
JTSX016070
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JTSX016077
JTSX016082
JTSX016085
JTSX016091
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JTSX087260
JTSX087262

LEASE: Dated May 23, 2008 between The David J. Joseph Company and Hoosier Energy Rural Electric Cooperative, Inc.